

2. In her Affidavit, Mrs. Siegal does not directly contradict anything I stated in my original Declaration, but several things should be clarified.

3. WLD's billing to, and payment from, New York was done at the express direction of Mr. Siegal. He wanted our work billed to and paid by his New York company, Bi State Oil Management Co. We would have been happy to bill the Siegals at their Colorado home where they discussed the project with us, and made the decision to retain WLD to do this job.

4. Second, Mrs. Siegal's input, as she admits, was in connection with finishing or decorative details such as the selection of light fixtures. The alleged wrongs detailed in the Complaint have nothing to do with her input into the project. As shown below, the time spent with Mrs. Siegal in New York also was infinitesimal compared to the thousands of hours spent by WLD on the project, primarily in Colorado and secondarily in the Bahamas.

5. Finally, excluding myself, seven WLD employees worked on the Siegal project and all of them live in the Denver area. Their names, and the hours they spent on the project, are as follows:

Kevin White	2630
Elizabeth Gillmor	2395
Sarah White (no relation)	1535

Shirley Lammers	1177
Jody Casella	865
Erik Brinkman	460
David	47
Susan Taylor	245

6. Six or seven non-employees who reside in the Denver area also played significant roles in the project, including Brian Heritage with Heritage Glass, Gregory Nikov with Stretch Ceiling Systems, Doug Brown, Scott and Courtney Snyder with Neo Source, Nancy Estell, Jamie LaCasse with M/H Lighting, and Jorge Sandoval, Wendy Boyd with Boyd Lighting.

Dated: Wheat Ridge, Colorado
August 3, 2007

A handwritten signature in black ink, appearing to read 'K. White', is written over a horizontal line.

KEVIN D. WHITE